

STATEMENT OF PURPOSE

RS20063

The purpose of this change in Idaho Code Section 63-602G is to revise the military status for a homeowner called to active duty; allowing them to declare an emergency and retain their homeowner's property tax exemption while on active duty.

Unlike in the past, most serving active duty in our armed forces today do so through the National Guard. Prior to being called to active duty, they are established homeowners raising families, working in non-military careers, and actively engaged in the communities in which they live. When called-up to active duty to serve their country, they are required to temporarily relocate. This statutory revision recognizes their sacrifice and alleviates the non-military hardship of avoiding an increase to a homeowner's tax status should they rent their primary residence while on active duty.

This change will allow county assessors to continue the homeowner's tax exemption status while the homeowner is on active military duty away from their primary residence.

FISCAL NOTE

This change in code will have no financial impact to the State of Idaho. Because this change would allow an existing homeowner's tax exemption to remain active, there would be only minimal, if any, impact on local taxing districts.

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